App F IX 4

Previous References 1930-31 (Ml)

File No 109-28

Serial Nos 1-4,7,9-11

Later References

General and Revenue Secretariat.

Serial Nos 11

Part B for Sept 1930

SUBJECT

Refund of Octroi duty on groundnut oil manufactured in factories in Mysore city

---

NoL 2406 dt 17.9.30 from dt city Ml Cl Mysore states that octroi should only be charged on articles consumed in the city etc & requests to move the Ml Cl to provide for such refunds as indicated in letter NoL 1257/31.

General and Revenue Secretariat — File No 101 of 1928

Serial No

OFFICE OF THE SECRETARIAT OF COUNCIL
11 AUG 1928
No 12414

CHIEF SECRETARY
1 AUG 1928

I think Sharpe means to think that any other thing than that connected with the trade may be taxed. Anything for the purchase of articles of food or drink by the Municipal Council has been ~~and~~ registered & the Board before the Municipal Commissioner may be asked to ~~impose~~ first of the month in 2 or 3 months & if possible earlier

CR Reay) 1/8

Secretary Municipality 11/8

Octroi should only be charged on articles consumed in the City, in which case it will be an indirect tax on the residents, who enjoy certain amenities at the hands of the Municipality. It ought not to be levied on raw products which merely undergo some process of manufacture or change within the City limits & the final products of which are mainly exported for sale to outside. If at all octroi may be levied on ground nutsel within the City & refunded on the articles exported.

D/S Bombay Municipality

NOTE—Contn Sheet

1675 App F III

General and Revenue Secretariat

File No 109 of 1928

Serial No

CHIEF SECRETARY
20 AUG 1928

Dispatched as directed above
Chairman

2 d 1754 dy 23 8 28
To
The President, Madras
Bangalore conveys certain Suggestions to him and requests him to examine the B question and submit his suggestions

Sub 4 Letter no G T 710 dy 9 Oct 1928 from the President, Madras stating that the Council have resolved that the recommendations of the State debts Committee may be awaited

Submitted for perusal
The report of the State debts Committee has been prepared and is under circulation among the members of the Committee

CHIEF SECRETARY
21 OCT 1928

Let the file see the Chairman's note

NOTE—Contn Sheet

WD 01714—GPB—30 000—16-4-28

Serial No

5 The file is put up below Except Mr C Subba Rao of Shimoga and Rao Bahadur N.S Narayanaiah the other members of the Committee have not forwarded their opinion on Reminders are being sent regularly

27/10

6 This file is kept for Reference of the R A It may be kindly sent back after perusal

Sd

CHIEF SECRETARY

29 OCT 1928

29/10

7 The file may perhaps go to the Private Sec to the Dewan as the question was taken up on the 8 Memo of the Dewan

29/10

8 This may be noted after the Opinions of the Members of the Select Committee are Received

30/10/28

7 Do The Proceedings, Mysore Leg Dept No L 15 Dy 3 7 29 Ds an extract from the report of the Taxation Enquiry Committee relative to Octroi &c. & the proposi

NOTE—Contn sl oct

Serial No	
	mbs Rules first and requests that the recommendations, on the subject may be expedited
9	From the President, requesting that No 2 & 170 dt 8/9 dt Aug 29 with respect to sec 7, Bombay Copy of the municipal Commissioner's Resolution dt 27/7/29, observing that the Council is unable to accept the proposal of the Committee except in so far as it relates to tobacco
	9) Submitted for perusal Gbs 29 17/8/29
	10) Mr Brahmappa wants that Ochre on oil & oil seeds may be released by any Mar[ket] in the Presidency (Page 19) The matter is [illegible]
	11) At present that Council has been keeping ochre on all seeds including groundnut seeds at 4 as per Candy & on ground nuts unhusked 2 as per Candy
	12) The 2nd Member considered that ochre should not be kept as raw products which are used for manufacture of oil when the refuse & the final products are not [illegible] ochre [illegible]

NOTE—Contn sl oct

Serial No

levied on oil mill in the City & refunded on oil exported (vide para 2 of the present note).

13) The City Board therefore asked to reconsider the question with reference to the recommendation of the Octroi Committee & that they cannot charge the octroi duty except in regard to tobacco

14) For orders

15) [illegible] 28/8/28

16) Please get information from the President if possible on the following points 1 Quantity of ground nutoil manufactured in the mills in Nagpur City for one year

2 Quantity exported from Nagpur City during that year

3 Amounts realised by the Municipality by way of taxes on ground nuts and ground nut oil in that year

Sen 22/8

17) [illegible] 23/8

18) Draft submitted - Clerk 23/8/28

(19) Done 24/8

Note—Contn Sheet

WD 01684—GPB—30 000—20-4 28

Serial No	
10	To The President, Mysore Legislative Council No L 1514 dt 28 8 1929 Enquires about the quantity of ground nut oil manufactured in the Mills at Mysore per year
11	From Dy- Sec to G I 1916 dt 19/20-6 30 With reference to Sec 10, States under the circumstances explained, that it is not possible to mention the quantity of ground nut oil manufactured in 1928-29 and that 8324 pounds of ground nut oil were exported by rail from Mysore City during 1928-29 and adds that a sum of Rs 8632-6-5 was realised by the Municipal Council during 1928-29 by way of tax on ground nut ground nut seed & oil
	2) Submitted with reference to paragraph 16 of the notes supra Dy 25-6 30 Gen Secy) 25 6 30
	2) A dy Please do 27/6/30
22)	

Wm Hesketh & Co—30 000—4-3-29

App F III—2]

General and Revenue Secretariat | M1 File No 109 of 1928

Serial No

7 M

23) These papers relate to the representation made to the Dewan by Mr Brahmappa Thavanappanavaru for the replacement of Octroi in the Mysore City on Oil and Oil seeds by other alternative forms of taxation The correspondence relating to the representation was ~~forwarded to~~ received by the General Secretary for on 24th July 1928 for favour of being worked up

M

24) The Mysore City Municipal Council are at present levying Octroi on—

(1) Oil seeds including groundnut seeds at 4 annas per candy,

(2) Unhusked ground nuts at 2 annas per candy and

(3) Oil at 2 annas a maund

Paragraph 2 of the above

25) The papers were submitted to the Second Member of Council on 11th August 1928 and he recorded the following minute -

"Octroi should only the charged on articles consumed in the City in which case it will be an indirect tax on the residents who enjoy certain amenities at the hands of the Municipality It ought not to be levied on raw products which merely undergo some process of manufacture or change within the City limits and the final products of which are mainly exported for sale etc outside If at all, Octroi may be levied on ground nut oil sold in the City and refunded on the Oil exported"

26) The substance of this minute was communicated to the Municipal Council who considered that

25

Note—Contn Sheet

the

WD 02328—GPB—10 000— 22 4 30

Serial No V

the disposal of the question may await the recommendations of the Octroi Committee who were considering the question of Octroi taxation in the --- State

27) The recommendations of the Octroi Committee were then communicated to the Municipal Council who were requested to examine the question --- with reference to the recommendations of the Octroi Committee The Municipal Council have resolved -- that they are not in favour of altering the existing policy except in the matter of levying the duty on tobacco

28) When the File was submitted to the General Secretary on 21st August 1929 he directed that information on the following points may be got -

(1) Quantity of ground nut oil manufactured in the Mills in Mysore City for one year

(2) Quantity exported from Mysore City -- during that year

(3) Amounts realized by the Municipality by way of tax on ground nut and ground nut oil in that year

29) The President reports that ---

(a) information is not available as to the quantity of groundnut oil manufactured during 1928-1929

(b) 8 324 maunds of oil were exported by rail during 1928-29 and information is not available as to the quantity of oil exported by road

P T O

Note–Contn Sheet

Serial No

(c) An income of Rs 8 152/- was realised from Octroi on ground nut ground-nut seed and Oil during (1928-29 ~~1928-29~~) From the report of the President it is seen that information is not available as to the quantity of groundnut and groundnut oil imported into and exported from the Mysore City Municipality The representation of Mr Brahmappa Thavnapparavaru is therefore to be considered on its own merits Section 48 (1) (k) of the Mysore Municipal Regulation authorizes the framing of bye-laws in regard to refunds of Octroi or articles manufactured wholly or in part from goods on which Octroi has been collected when they are again exported A refund of 75% of the duty levied on timber in logs sawn into scantlings and 87½% on tobacco manufactured into Cigarettes in Factories is made in the Bangalore City The Mysore City Octroi bye-laws do not provide for a major portions of the Octroi duty levied on raw articles when the goods manufactured therefrom are exported The Mysore City Municipal Council may be requested to provide for such refunds on ground nut oil manufactured in factories in the City out of ground-nut on which octroi has been paid ~~by the Factories~~ In this connection kind reference is invited to the Member's minute dated 13th August 1928 in para 2 of the notes in the File

OFFICE OF THE S M C H 31 JULY 1930 N 945

Note—Contn Sheet

WD 02328—GPB—10 000 22 4 30

636

ml File No 109 of 192 8

General and Revenue Secretariat

Serial No

36) Draft
AS
1/8/30

37) Draft subd
AS
5/8/30

38 Issue
VS
7.8.30

Sec 12 To The President Nagpur Cit-
Municipal Council.
No L/1257 & 12 8 30
Regrets to move the Nagpur
Cit- Municipal Council to provide
for refund of Octroi-Duty levied
On Raw articles when the goods
manufactured therefrom are
Exported

B

Letter no G T 241 & 19 8.30 13
President Cit Municipal Nagpur
States that the proposal to
refund octroi duty on ground
nut if extended to all oil seeds,
timber & tobacco etc will result
in a recurring loss of Rs 20 to-
25 Thousand per annum &

GEN SECTT 1930

Note–Contn Sheet

Serial No

L-WINS OFFICE
28 AUG 1930
962

OFFICE OF
25 AUG 1930
N 1709

and seriously embarrass the finances of the municipality and request that the aspect of the question may be considered before placing the matter before the Executive Council

Submitted for orders

39 (Working to Members orders on page 35 ante)

22 8 30 2nd Member 25 8 30

I have no sympathy with the prevalent practice of municipalities picking the pockets of outsiders. Octroi is bad enough as a tax but the way it is administered makes it worse. If manufactured products in the city are unfairly taxed, the result will be that factories will gradually go out of the city. No doubt the city affords facilities for trade & production which only few that capitalists should pay for such amenities. But to repeal refunds for octroiable goods exported is unfair. Suitable rules for refund are contemplated in the minute. Rep. of the Mun. should not entirely refuse such refunds. Please submit to Diwan

NOTE—Co tn Sheet

WD 025 3—G PB—50 000—8 7 30

Submitted to the Diwan

25.8.30

GCC

Inel File No 109 of 1928 | General and Revenue Secretariat

Draft
JJ
29/8/30

Draft reply herewith
Mr
30/8/30
(Exam Secy)
VS
3 9 30

Mr Miller the member wished JJ 13/8/30 and
do JJ 26/8/30
received
RG
3/9/30
VS
4 9

Revised draft herewith
Mr
4 9 30
Please type
VS
5 9 30

Typed draft herewith
Mr
8 9 30
(Exam Secy)
VS
9 9 30

JJ
RG
10/9/30

Press requires early reply stating 14
17-9-30 whether the Govt should
not refuse to allow reference & request
that they may be requested to provide
for the Issues

B
14/9

(2) ✓ (2

LSG
Note dated 13-7-29 ✓
D O No 188

OFFICE OF THE DEWAN OF MYSORE

Bangalore 13th July 1929

GEN & R.V. SECTT
285
17 JULY 1929
L. S. G BRANCH

Dear Sir

I am desired to invite attention to this Office Memo No S-1 dated 24th July 1928 on the marginally noted subject and to request you to be so good as to inform me ~~when a reply may be expected~~ at what time the question now stands

Replacement of cotton oil and oil seeds in Mysore city by other alternative forms of taxation

Yours sincerely

C Rangaraochar

The General Secretary to Government
Bangalore

Submitted

With reference to the Complaint of Mr Brahmappa Dharmappanavaru, the President, Municipal Council was addressed in this Office letter no L1754/ml 109-28-2 dy 24/25-8-28 stating that Govt consider that Doctor ought not to be levied on

Serial No

raw products which undergo some process of manufacture or change within the city limits and the final products of which are mainly exported for sale etc, Outside and that in regard to ground nut oil seeds imported into the city & converted into oil, octroi may be levied on ground nut oil sold in the city & refund given on the oil exported. The President was also requested to examine the question & submit his suggestions in the matter.

The President in his letter no. S T-710 & 9 10 28 replied that the Municipal Council have resolved on 29 9 28 that the recommendations of the State Octroi Committee may be awarded

Subsequently the relevant extract from the report of the Taxation Enquiry Committee relating to the Octroi Duty & the proposed substitutes for it was sent to the President, Nagpur as Municipality by this Office letter no. L 15 — ml 109-28-7 & 3 7 29

WD 01684—PB—30000—20-4 29

General and Revenue Secretariat | File No 285 | of 192

Serial No

DEWAN'S OFFICE
23 JUL 1929
No 391

with a request that the recommendations on the subject from the municipality may be expedited. The views of the municipal council are awaited

18/7/29

(sd) [illegible]

23/7/29

P.S.D with the compliments

19/7/29

23-7-29

24/7/29

[illegible]

The reply received from the respective municipal council has been submitted to General Secy. Today if approved this will be kept in that file

Submd - for orders

24/8/29

[illegible] 21/8/29

Note Contn sheet

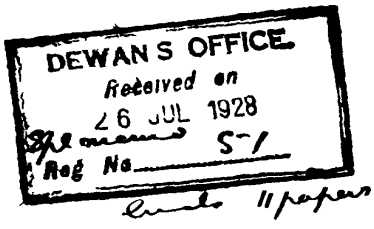
Mel 109-28-1

497

Office of the Dewan of Mysore,

NOTE

Mysore, *Dated* 24th July 1928



Encls 11 papers

The accompanying correspondence relating to the representation of Mr Brahmappa Thavanappanavaru of Mysore for the replacement of octroi on oil and oil seeds in the Mysore City Municipality by other alternative ~~and more equitable~~ forms of taxation is forwarded with compliments to the General Secretary for favour of being kindly worked up

Dewan

Urgent
RB
26/7/28

Flag V

Recently the Mul Council of Mysore reduced the octroi duty on ground nuts as a result of petition from Mr Brahamappa of Thavanappanavaru. The action of the Mul Council in the matter of ~~may be awaited~~ remission of octroi on oil-seeds may be awaited (Vide Flag C)
CK 31/7 The matter is before the Mul Council already. This may be sent to the Octroi Committee perhaps

DO 4683/Personal letter

16th June 1928

Dear Sir,

Enclosed please find promised letter to Mr T G Rama Iyer, President of the Mysore City Municipality If you will let me know when you will come again to Bangalore, I shall, if you wish, give a letter to the Director of Industries and Commerce also

Yours sincerely,

S d M S R

Brahmappa Thayanappanavaru Esq.
Santhepet,
Mysore

D0 4682p

16th June 1928

Dear Mr Rama Iyer,

Mr Brahmappa Thavanappanavaru saw the Dewan this morning and represented that the present system of levying octroi on ground-nut and other oil seeds by the Mysore City Municipality is scarcely equitable and tends practically to ruin the oil manufacturing industry He says he has some other alternative and more equitable forms of taxation to suggest which the Municipality may usefully consider

Mr Brahmappa will see you with this letter and I am to request you to be so good as to discuss the question with him and see whether his suggestions cannot be carried out You will, doubtless and if need be, consult the Director of Industries and Commerce also on the subject

I shall await an expression of your views for submission to Dewan

Yours sincerely,

Sd MSR

D04693

16th June 1928

Dear Mr Rama Iyer,

Mr Brahmappa Thavanappanavaru has represented to the Dewan about the damage caused to his property by two big storm water drains running through his factory premises The Dewan had requested Mr Kuppuswamiengar to look into the matter and rectify matters with the co-operation of Mr Brahmappa Mr Brahmappa says that he has done his necessary earth work but that the Municipality has to do the remaining portion of the work

Would you kindly arrange to give needful relief to Mr Brahmappa?

Yours sincerely,

Sd MSR

Office of the President
City Municipal Council Mysore

Dated 20th June 1928

Dear Mr Ramachandra Rao

Referring to your D O letter No 4684 dated the 16th June 1928 I beg to state that it is understood that there is a Provincial Octroi Committee which is considering the question of abolition of Octroi in Municipalities I, therefore beg to suggest that it would be easier to carry out the recommendations of Mr Brahmappa Tavanappanavaru after they have been examined by the Provincial Octroi Committee and definite recommendations passed by that committee

Yours sincerely,

M S Ramachandra Rao Esq B A
Private Secretary to the Dewan of Mysore
BANGALORE

GVN

BRAMHAPPA TAVANAPPANAVAR MERCHANT & COMMISSION AGENT

Tel. Add — BRAMHAPPA
Head Off —DAVANGERE
Branch —ARSIKERE & MYSORE.

MYSORE

No [redacted] Date 20th June 1926

To,

The Private Secretary,

to the Dewan of Mysore,

Bangalore

Sir [redacted]

I thank [redacted] for your kind favour of the [redacted] instt enclosing therein the letter addressed to the President, City Municipal Council, Mysore.

I had seen the President with the letter and he was kind enought to hear me completely and has promised to discuss the question shortly after getting the necessary statistics

Regarding the letter to the Director of Industries and Commerce, I requ[redacted] you, of course with the kind permission of the Dewan to please send it over to me to enable me to pus' that question with him.

These facts may kindly be brought tothe kind notic of the Dewan

With respects to you and to His Excellancy the Dewa

I remain, s i r

Your most loyal subject ,

D O 4782

22nd June 1928

Dear Mr Rama Iyer,

With reference to your D O letter No C T 1 of the 20th instant, I am to say that, as it may take some time for Provincial Octroi Committee to submit their recommendations, the questions arising from the suggestions put forward by Mr Brahmappa Tavanappanavaru may kindly be worked up by you, independently of the committee

Yours sincerely,

Sd MSR

DO 4806

23rd June 1928

Dear Mr Ranganatha Rao Saheb,

Mr Brahmappa Thavanappanavaru, Merchant, Mysore has represented to the Dewan that the present system of levying octroi duty on ground-nut and other oil-seeds by the local Municipality presses heavily on the merchants dealing in these articles and tends practically to ruin the oil manufacturing industry He says he has some other alternative and more equitable forms of taxation to suggest for consideration

Mr Brahmappa will see you with this letter and I am to request you to be so good as to discuss the question with him and let me have a report for the information of the Dewan, showing how far his suggestions are useful and can be carried out The President of the City Municipality, Mysore has also been requested to go into the matter

Yours sincerely,

Sd/ M S R

Do 4807/Rev. Letter

23rd June 1928

Dear Sir,

In compliance with your letter of the 20th, I enclose a letter addressed to the Director of Industries and Commerce on the subject of your representations to the Dewan

Yours sincerely,

Sd M S Q

Brahmappa Thavanappanavaru Esq.
Merchant, Santhepet,
Mysore

Tele — INDUSCOM

Coded—ABC 5th Edn Bentley

GOVERNMENT OF MYSORE

D O No

Department of Industries and Commerce

Enclos — C3-146/28-29

Mr C. RANGANATHA RAO SAHIB B A B.L.
Director

OFFICE OF THE DIRECTOR

Bangalore dated the 20th July 1928
21 JULY 1928

Dear Mr Ramachandra Rao,

Mr Brahmappa Thavanappanavaru of Mysore, has delivered to me today your D O Letter No 4806 of the 23rd June I have discussed the subject referred to in your letter with him in detail I fully agree with him that the present system of levying octroi on both oil and oil seeds in the Mysore City Municipality is not conducive to the development of oil manufacturing industry At present a duty of As 2-6 is levied on hundred seers of shelled ground nut seeds A similar duty viz As 2-6 was in force until recently, on hundred seers of unshelled ground nuts This rate has recently been reduced, I understand, to As 1-3 per hundred seers An octroi duty of As 2 is levied on every maund of oil imported into the Municipality The duty on shelled and unshelled ground nuts presses hard on Mr Brahmappa in view of the fact that there is no octroi duty on oil seeds in other Municipalities in the State He has to pay a heavier price for his raw material than other oil pressing concerns situated in Bangalore and Davanagere Mr Brahmappa suggests that octroi duty levied on oil seeds should be abolished, and that as octroi is a great source of hindrance to trade it should be abolished on all goods except cloth and timber He thinks the diminution in octroi revenue by the abolition of octroi as suggested by him will be more than made good by imposing a terminal tax on all merchandise imported by rail into the Mysore City He also suggests that the toll on carts may be raised from As 3 to As 4 and that this would not be felt as a burden to the trade He further proposes that a small sur-charge may be imposed on all passengers coming into Mysore during the Birth day and Dasara festivities He suggests that one anna on every 3rd class passenger ticket, Two annas on every 2nd class passenger

ticket and four annas on every I t class pas enger ticket would not be too high I reconsider th t his proposal are reasonable You are aware that the levying of octroi duty h s been condemned by the Indian Taxation Enquiry Committee in their Report on the subject: the Government have lso appointed a Committee to consider the question as to how far termin l taxes imposed on merch ndise imported by rail can be substituted for octroi The proposal of Mr Brahmappa, though sound will require some time for consideration In the meanwhile I think that his contention that the levy of octroi on oil he depresses hard on him is very justifiable nd deserves early re dy If the Municipality cannot afford to remit octroi at once I would suggest that the octroi on oils may be retained, but th t on coke should be abolished For the purpose of levying octroi on oils Mr Brahmappa's Factory may be considered as outside the Municipal limits The duty may be levied on all oil consumed in the City whether it is made in Brahmappa's factory or imported from outside Oils made in the factory and sent for consumption abroad should be exempted from paying octroi

Mr Brahmappa has made other suggestions in regard to the improvement of the Mysore Market The Agricultural Commission in their Report have suggested that Markets should be established in all important trade centres, and I shall look into this question when next I go to Mysore, and submit my proposal to Government

Yours sincerely

(R Ranganatha Rau Saheb)

To S Ramachandra Rao Esq B A B L
Private Secretary to the Diwan of Mysore,
Bangalore

C S-AM

1912

Lake View,
Mysore, 24th July 1928

Dear Mr Rama Iyer,

In continuation of my letter No.4782 dated the 22nd June 1928, I am to enclose herewith copy of letter No.C.3-146 of the 21st instant from the Director of Industries and Commerce referring to the details of the conversations he had with Mr Brahmappa Thavanappanavaru on the present system of levying octroi on oil and oil-seeds in the Lysore City. The Director recommends that, pending fuller consideration of the several suggestions made by Mr Brahmappa for the replacement of octroi by other alternative and more equitable forms of taxation, the levy of octroi on oil-seeds in the city may be remitted immediately The question requires to be further tackled by the Municipal Council in the light of the views of the Director and I am to request the favour of your taki all necessary action in the matter

Yours sincerely,

Lake View,

Mysore, 24th July 1928

D O no 4346 Cur 1

Dear Mr. Rama Iyer,

In continuation of my letter No.4782 dated the 22nd June 1928, I am to enclose herewith copy of letter No.C.3-146 of the 21st instant from the Director of Industries and Commerce referring to the details of the conversations he had with Mr.Brahmappa Thavanappanavaru on the present system of levying octroi on oil and oil-seeds in the Mysore City. The Director recommends that, pending ~~further~~ full consideration of the several suggestions made by Mr. Brahmappa for the replacement of octroi by other alternative and more equitable forms of taxation, the levy of octroi on oil-seeds in the city may be remitted immediately The question requires to be further tackled by the Municipal Council in the light of the views of the Director and I am to request the favour of your taking all necessary action in the matter.

Yours sincerely,

SD/- M S R

Yrs

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

L 1754

No Mi 109-28 2

Dated Bangalore 24th August 1928.
25

From

N MADHAVA RAO Esq B A B L
Chief Secretary to the Government of His Highness the Maharaja of Mysore

To

T G Rama Iyer, Esq , B A ,
President, City Municipal Council, M y s o r e.

Sir

With reference to the complaint of ~~the~~ ~~Dhramappa~~ Thavanappanavaru Brahmappa on the levy of Octroi on oil and oil seeds in the Mysore City and in continuation of D.O letter No 434 dated 24th July 1928 from the Private Secretary to the Dewan to you in the matter regarding the remission of Octroi on oil seeds in the Mysore City, I am directed to state that Government consider that Octroi ought not to be levied on raw products which undergo some process of manufacture or change within the City limits and the final products of which are mainly exported for sale etc , out side In regard to ground nut oil seeds imported into the City and converted into oil, octroi may be levied on groundnut oil sold in the city and refund given on the oil exported I am to request that you will examine the question and submit your suggestions

I have the honour to be,

S i r,

Your most obedient servant,

Dft) MR

for Chief Secretary to Government

Ch

K M R 2
24/8

R VI GI]

SUBJECT

Section ml

File No 109-28

Serial No 2

No L1754

ru No of letter replied to

General and Revenue Secretariat

( )

the *192*

Date of issue 25/8/28

Signed by

To The President
Rangoon Municipal
Rangoon

Sir, With reference to the
Complaint of Mr Bhramappa
Narayanappanavaru on the levy
of octroi on oil and oil
seeds in the Rangoon City &
in Communication of [redacted] Do
letter No 4324 dated 24th August
from the Municipality of Rangoon
I am in the matter regarding
the remission of octroi on
oil seed in the Rangoon City
I am directed to state that
[redacted] first Chamber that
octroi might not be

List of enclosures

Copied by

Examined by

over

WDO 25—GPB—30 000—26 5 27

levied on raw products which
undergo some process of manufacture
or change within the city-limits of
the finished products of which are
mainly exported for sale outside
In regard to finished articles and imported articles which are consumed within,
other than those levied on foreign
articles in the city and re-exported in
the original packages. I am to request that you will examine this
question and submit
your suggestions
I have the
honor
to be
Very Respectfully
Your Obt Servt

WD
1876

125

405

D O No 800

OFFICE OF THE DEWAN OF MYSORE
Bangalore 17th August 1928

Dear Sir

I am desired to invite attention to this Office Memo No 5-1 dated 26th July 1928 on the marginally noted subject and to request you to be so good as to inform me when a reply may be expected

Re Levy of octroi on oil and oil seeds by Municipality in Bijapur city

Yours sincerely
M Srikantaiya

RR 14/8/28

"

Mr Chambers 11/8/28

The General Secretary to Government
Bangalore

DEWAN'S OFFICE
Received on
28 AUG 1928
Reg No 1220

The Connected file is put up below
The file may be returned after perusal of the action taken in the matter

Chg 25/8 & 27/8 — Ph Levy & Octroi — Emphasis — 27/8

NB – Should routine notes be written on small slips the notes must be copied or slips pasted on this form

WD 1560—GPB—1 50 000—2 5 21

RR 31/8/28

G R S III—3]

ROUTINE NOTES

[To be used only for notes requisitions etc. not intended for permanent record]

N B Shouldroutine notes be written on small slips the notes must be cipped or slips pasted on this form

Mc Cog-28-3

Rem:- D.O 1607

OFFICE OF THE DEWAN OF MYSORE

Bangalore 10th October 1928

GEN & REV SECTT
11 OCT 1928
L S G BRANCH

Dear Sir

1647

I am desired to invite attention to this Office Memo

Replacement of existing oil and oil lamps in the Mysore City Municipality

No 57 | dated 26th July 1928 on the marginally noted subject and to request you to be so good as to inform me ~~when a reply may be expected~~ whether the case has been worked up

Yours sincerely,

W Brancheneath

To
The General secretary to Government
Bangalore

11/10

The Connected file is put up below:
Six Proposals have been called for from the President of the Mysl Council in the matter.

Ch 12/10

12/10/28

Should routine notes be written on small slips the notes must be copied on this form

CHIEF SECRETARY
16 OCT 1928

GRS III—3]

Routine Notes

[To be used only for notes requisitions etc not intended for permanent record]

N B —Should routine tes be written on small slips the notes must be copied or s ips pasted on this form

GEN & REV SECTT
10 DEC 1928
L S C DRAUGHT

OFFICE OF THE DEWAN OF MYSORE

Bangalore 27th November 1928

OFFICE
6 DEC 1928
No. 2831

L 2669

Dear Sir

I am desired to invite attention to this Office Memo No. 5-1 dated 24th July 1928 on the marginally noted subject and to request you to be so good as to inform me when a reply may be expected

Replacement of coolies in oil and oil seeds industry by other allied trades

Yours sincerely

The General Secretary to Government

Bangalore

The Connected file cl* placed below & It may be sent to the perusal of the Private Secy to the Dewan

cl 15/12 V Venkataramiah Secy

Minister for Industries & Commerce

N B – Should routine notes be written on small slips the notes must be copied or slips pasted on this form

WD 1650—GPB—1 50 000—2 F 28

G R S III—3]

ROUTINE NOTES

[To be used only for notes, requisitions etc not intended for permanent record]

N B —Should routine notes be written on small slips the notes must be pasted on this form

Leg Dept

OFFICE OF THE DEWAN OF MYSORE

Bangalore 2nd April 1929

REVENUE & GENERAL

GEN 4456

4 APR 1929

L S G BRANCH

Rel 109-29

Dear Sir

I am desired to invite attention to this Office Memo No 67 dated 26th July 1928 on the marginally noted subject and to request you to be so good as to inform me ~~when a reply may be expected~~ the stage at which the question now stands

Yours sincerely

The General Secretary to Government

Bangalore

GT 710
Cmbe

OFFICE OF THE PRESIDENT
CITY MUNICIPAL COUNCIL MYSORE.

Dated 9th October 192 8.

GEN & REV SECTT
15 OCT 1928
L S C Br. 1
1675

FROM T G Rama Iyer, Esq B A

President City Municipal Council

MYSORE

To

The Chief Secretary to the Government
of His Highness the Maharaja of Mysore
Bangalore

CHIEF SECRETARY
11 OCT 1928

Ml 109-28-4

L 497

SIR

With reference to your letter No L 1754/Ml 109-28-2 dated 24/25th August 1928 calling for suggestions in the matter of Octroi duty on raw products which undergo some process of manufacture or change within the City etc I have the honour to state that the Municipal Council before whom the subject was placed for consideration on 29-9-1928 have resolved that the recommendations of the State Octroi Committee may be awaited Copy of the Council's Resolution on the subject (No 142) is enclosed herewith

I have the honour to be
Sir
Your most obedient servant

President

PVR

Cm

Proceedings of the 3rd (Ordinary) meeting of the City Municipal Council, Mysore, held in the Council Chamber on Saturday the 29th September 1928 at 8 A M

Present

T.G Rama Iyer, Esq , B.A., President

1 M Ramaswamy, Es ., Vice-President
2. M K Krishna Rao Esq
3 C Narasimhiah, Esq., B A.,B L.,
4 P S Ramas amiengar, Esq.,
5 Tippu Sultan Alli Khan, Esq ,
6 S Nanjaraj Urs, Esq.,
7 Doddajavarappa, Esq ,
8 ~~M.C.Thammiah, Esq.,~~ M C Lakshmipataya Esq B A
9 M Venkatakrishniah, Esq ,
10. S Krishna Swamy Rao, Esq., B A ,LL B ,
11. P F Chandrabhan Singh, Esq ,
12. Rev Father T.H Lobo.
13 Dharmaprakasa D Banumiah, Esq.,
14 P N Sangappa, Esq ,
15 M Ra sanandran, Esq., B A ,B.L ,G I A C.,
16 L Madappa, Esq.,
17 Mohamed Sait, Esq.,
18. M P Bhogiah, Esq , B A ,B L.,
19 Khan BahadurP Pallonji, Esq ,
20 V T Armuga Modaliar, Esq ,

Absent

1. M Rama Rao, Es ., B A ,B L.,
2 P Sitaramiah, Esq., B A.,B L.,
3 A Krishna Rao, Esq , B A ,B L.,
4. ~~M.C.Lakshmipataiya, Esq , B A ,~~ M C Thammiah Esq
5 T Thammanna, Esq.,
6 H.C Dasappa, Es ., B A.,LL.B ,
7 K Dhanako ichetty, Esq ,
8 Y Virupakshiah, Esq ,
9 (Vacant)

x x x

142 Managing Committee's Resolution No 22 of 8-9-1928 on lett No L 1754/M1 109-28-2 dated 24/25th August 1928 from the Chief Secretary to Government in the matter of levying Octroi duty on imported ground nuts for conversion into oil and consumption in th City

Resolution- The recommendations of the State Octroi Committee may be awaited

x x x

Sd/-T.G Rama Iyer,
President

"Copy"

President
GR

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

Dated Bangalore 3rd July 1929.

No L15 / me 109 28 7 Price Extract

From

B NARAYANASWAMI IYENGAR Esq B A B L

General Secretary to the Government of His Highness the Maharaja of Mysore

To

Y Ramaswami, Esq , B A , B E ,
President, Mysore City Municipality,
MYSORE

Sir

With reference to correspondence ending with your letter No 710 dated 8/9th October 1928 addressed to the Chief Secretary to Government, I am directed to forward herewith, for information, an extract from the report of the Taxation Enquiry Committee relating to the Octroi Duty and the proposed substitutes for it and to request that the recommendations on the subject from the Municipality may be expedited The extract embodies the conclusions of the Joint Committee also held on 11th February 1929

I have the honour to be,
Sir,
Your most obedient servant,

(Dfl) Jab

For General Secretary to Govt

No 4/T/7-8
Enc

OFFICE OF THE PRESIDENT
CITY MUNICIPAL COUNCIL MYSORE

Dated 8th August 1929

GEN & REV SECTT 703 12 AUG 1929 L S G L

Rl 109-28-9

FROM

Y Ramaswami, Esq , B A , C I E ,

President City Municipal Council

MYSORE

To

The General Secretary to the Government

of His Highness the Maharaja of Mysore,

Bangalore

SIR

With reference to your letter No L 15/11 109-28-7 dated 3rd July 1929 forwarding an extract from the Report of the Taxation & Enquiry Committee relating to Octroi duty and proposed substitutes for it, and requesting to send the Municipal Council's recommendations on the subject, I have the honour to submit herewith a copy of the Municipal Council's Resolution No 21 of the 27th July 1929 observing that the Council is unable to accept the proposal of the Committee except in so far as it relates to tobacco I agree with the decision of the Council. Power of levying Octroi duty on tobacco is approved to be vested in Government as the duty will be based on land areaof cultivation, as regards other duties, it is not desirable to take any risk since the finance of the Municipality is now far from satisfactory

I have the honour to be,

Sir,

Your most obedient servant,

Y Ramaswami

President

PVR

Proceedings of the 1st(Ordinary) meeting of the City Municipal Council, Mysore, held in the Council Chamber on Saturday the 27th July 1929 at 8 A M

Present.

Y Ramaswamy, Esq, B A, C E, President

1 [illegible], Esq, Vice-President
2. M.F.Krishna Rao, Esq,
3 [illegible] Sitaramiah, Esq, B.A.,B.L.,
4 C [illegible], Esq, B A, B L,
5 P.S Ramaswamiengar, Esq,
6. Tippu Sultan Alli Khan, Esq.,
7 [illegible] Esq,
8 Y.[illegible], Esq,
9. M.Venkata [illegible], Esq,
10. S Krishnaswamy Rao, Esq, B A.,LL B,
11 [illegible] Esq, B.A,
12 Rev Father I H Lobo.,
13 [illegible] Esq,
14. T Tharmanna, Esq,
15 [illegible], Esq,
16 K [illegible] Chetty, Esq,
17. Y Virupakshiah, Esq,
18 [illegible], Esq, B A.,B L.,
19 Khan Bahadur P Pallonji, Esq.,
20 Mrs [illegible] Treeby

Absent

1 [illegible], Esq, B A, B L,
2 C [illegible], Esq,
3 A Krishna Rao, Esq, B A, B L,
4. [illegible], Esq,
5 [illegible], Esq, B A, B L, C I E.,
6 [illegible], Esq,
7 M C Dasappa, Esq., B A, LL B.,
8 Mahomed Sait, Esq,
9. V [illegible], Esq,

x x x

21 Managing Committee's Resolution No 16 dated 13th July 1929 re: placing before the Council an extract from the report of the Taxation Enquiry Committee relating to Octroi duty and proposed substitutesfor it for sending to Government the recommendations on the subject from the Municipality

Resolution- The Municipal Council regrets that it is unable to accept the proposals of the Committee except in so far as it relates to tobacco

x x x

Sd/-Y Ramaswami,
President

"Copy"

M/Ramswamy
President

Appendix F G—1

SUBJECT

Diary No of letter replied to 703

General and Revenue Secretariat

( )

the *192*

Date of issue 28-8-29

Signed by Mr T V S Iyer

List of enclosures

Copied by

Examined by

Section ML

File No 109-28

Serial No 10

No L/S-111

To

The President,
Mysore City Municipal Council

Sir

With reference to the correspondence ending with your letter No G-T 170 & 8/9 dated Aug 1929, submitting a copy of the CC's resolution No 21 of the 27th July 29, I observe that the Commissioner is unable to accept the proposal of the Taxation & Enquiry Committee except in so far as

over

as it relates to tobacco.
I am directed to
~~enquire~~ request you
to be so good as to
furnish information, ~~as to~~,
on the following points

1 The quantity of
ground nut oil manu-
factured in the mills
in my~~sore~~ city for one
year,

2 Quantity exported
from my~~sore~~ city during
that year and

3 Amounts realised
by the Municipality by
way of tax on ground
nut, ground nut oil
~~and tax~~

~~An early reply is
requested in the matter.~~

I have etc.,

W 2/18

for General Secy to Govt

Lbb 28/8/99

lo GTI 916
NCL
VR 6 30
24

OFFICE OF THE PRESIDENT
CITY MUNICIPAL COUNCIL MYSORE

DATED 19th June 1930
20

Jud III-28-11

FROM

T G RAMA IYER Esq BA
President City Municipal Council
MYSORE

EN 6366
24 JUNE 1930
L & G BRANCH

To

The General Secretary to the Government
of His Highness the Maharaja of Mysore,
Bangalore

SIR,

With reference to your letter No L 1514/Ml 109-28-10 dated 28th August 1929, calling for certain information regarding ground nut oil manufactured in and exported from Mysore City during the year 1928-2
I have the honour to state that ground nut oil was manufactured during 1928-29 by Mr Bramhappa Thavanappanavaru in his Mill, and also by country oil Mill owners Mr Bramhappa Thavanappanavaru was requested several times to furnish information as to the quantity manufactured in his Mill, but he has not complied with the requisition Country oil Mill owners do not possess accounts showing the quantity manufactured by them It is not, therefore, possible to state the quantity of ground nut oil manufactured in 1928-29

2 As regards the quantity exported during 1928-29, it is ascertained from the Railway authorities that 8324 maunds of ground nut oil were exported by rail from the City during 1928-29 The quantity exported by road is not ascertainable, as no export accounts are available

3 A sum of Rs 8,652-6-5 was realised by the Council during 1928-29 by way of tax on ground nut, ground nut seeds and ground nut oil

I have the honour to be,
Sir,
Your most obedient servant,

President

PVR

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No L 12577 / Ml 109-28-12 Bangalore Dated 12/8/ 1930

From

R RANGA RAO Esq B A B L

General Secretary to the Government of His Highness the Maharaja of Mysore

To -

T G Rama Iyer, Esq , B A ,
President, City Municipal Council, Mysore.

Sir -

With reference to correspondence ending with your letter No G T 1916 dated the 19/20th June 1930, on the subject of replacement of Octroi on Oil and Oilseeds in Mysore City by other ~~xxxxx~~ alternative forms of Taxation, I am directed to state that Section 48 (1) (k) of the Mysore Municipal Regulation authorises the Municipal Council to frame bye-laws in regard to refunds of Octroi on articles manufactured wholly or in part from goods on which Octroi has been collected when they are again exported A refund of 75% of the duty levied on timber in logs sawn into scantlings and 87½% on tobacco manufactured into Cigarettes in Factories is made in the Bangalore City Municipality The Mysore City -- Octroi Bye-laws do not provide for the refund of a major portion of the Octroi duty levied on raw articles when the goods manufactured therefrom are exported I am therefore directed to request you to move the Mysore City Municipal Council to provide for such refunds on ground-nut oil manufactured in factories in Mysore City out of ground-nut on which Octroi has been paid already

I have the honour tobe,
Sir,
Your most obedient servant,

V Subramanya Aiyar
For General Secretary to Government

K L R 2
6/8

Appendix F G—1

SUBJECT

Diary No of letter replied to 6366

General and Revenue Secretariat
( )
the 193

Date of issue 12/8

Signed by Sri V.S Sastri

List of enclosures

Copied by

Examined by

Section Mal
File No 109-28
Serial No 12
No L1257

To
The President
Mysore Legislative Council

Sir, With reference to Correspondence ending with your letter No. G.I 1926 of the 19th/20th June 1930 On the subject of replacement of Cocoa on oil & Oilseeds in Mysore City by other alternative forms of Taxation, I am directed to state that Sec 48(1)(k) of the Mysore Municipal Regulations authorises the Mal Council to

[over

WD 02559—GPB—25 000—25 6-30

to frame bye-laws in regard
to refunds of Octroi on
articles manufactured
wholly or in part from goods
on which Octroi has been
collected when they are again
exported. A refund of
75% of the Duty levied on
timber in logs sawn into
scantlings & 87½% on
tobacco manufactured
into Cigarettes in factories
is made in the same
City Municipality. The Mysore
City Octroi bye-laws
do not provide for the refund
of a major portion of the
Octroi Duty levied on raw
articles when the goods
manufactured therefrom
are exported. I am
therefore directed to
request you to move
the Mysore City Mil-Cl
to provide for such refunds

G R S G/33]

GENERAL AND REVENUE SECRFTARIAT

(Continuation sheet draf form)

(2)

On ground-nut oil manufactured in factories in respect of ground-nut on which excise has been paid already I have etc.

6/8/30

for General Secy & Govt

(Dec'd)

5/8/30

WD 2230—GPB—1 00 000—23 7 20

Ml 109-28-13

OFFICE OF THE PRESIDENT
CITY MUNICIPAL COUNCIL MYSORE

DATED 19th August 1930

DO No GT 246

£ 908

Dear Sir,

Referring to your letter No 1257/Ml 109-28-12 dated 12th August 1930 regarding the refund of Octroi duty on ground nut, I beg to state that the proposal of Government, if extended to the case of all oil seeds, timber and tobacco and other similar articles will seriously cripple the income from Octroi which is the largest source of revenue to this Municipality It is with the greatest difficulty that the budget is balanced every year and even this with very little provision for normal activities such as roads, drains, latrines etc I beg to bring to the kind notice of Government that their proposal would involve a recurring loss of about twenty to twenty five thousand rupees per annum when there is a new tarring loan ahead The benefit of the proposal will be confined to a few capitalists, while the loss will seriously embarass the finances of the Municipality As a special concession to encourage the groundnut oil factory of Mr Brahmappa Pavanappanavaru, the duty on groundnut was reduced by 50% in 1928 at considerable loss to the Municipality and the duty on cocoanuts imported by rail for extraction of oil has already been reduced from eight annas to one anna per maund I wish most respectfully to represent this aspect of the case If still desired, I shall place the proposal of Government before the Council

Yours sincerely,

Chamaraja

R Ranga Rao, Esq , B A , B L ,
General Secretary to the Government of
His Highness the Maharaja of Mysore,
BANGALORE

CVN

Appendix F G—T

SUBJECT

Diary No of letter replied to

General and Revenue Secretariat
( )
the *193*

Date of issue

Signed by

List of enclosures

Copied by

Examined by

Section Land
File No 109-28
Serial No
No

To

Dear Sir --

Referring to your
DO no G T 246 Dy 19 8 3.
about the refunde of
octroe duty on groun
nut oil manufacture
in factories in myore
city ~~out of ground~~ last
~~nut on which octroe~~
has been paid already,
I am desired to
state that Govt consde
it unfair to refund ~~any~~ the
that octroe should (over) ~~any~~ the

WD 02659—GPB—25 000—25 6 80

referendum on annexure
goods exported, ~~appropriate~~
~~Workmen's Compensation~~ rules
for ~~the~~ referendum are contemplated
in the Municipal Regn ~~Act~~ and the
~~Municipality~~ ~~Act~~ common case not
Therefore entirely ~~refuse~~
to ~~grant such~~ referendum ~~x~~
~~in~~ such circumstances, I am
~~desire~~ to request that
The ~~Act~~ ~~of~~ may be moved
~~to provide~~ for such referendum
as ~~contemplated~~ in my
letter Book (2-5) Ref 109 28-12
Dy 12-8-30

Yours truly
~~Secretary~~

V.B. 3-9-30

for
1/9/30

changed on articles
consumed in the city as
an indirect tax on the resident
who enjoy certain amenities
at the hands of the municipality The
tax ought not to be levied
on raw products when

G R S [illegible]

GENERAL AND REVENUE SECRETARIAT

(Continuation sheet draft form)

(It has to be levied on one

- it be levied on
and natural (coal)
- the city & regarded
- the act enacted

merely undertaking some
process of manufacture
or change within the
limits & final product
of which are mainly
exported for sale etc
outside - that act does

2 - - - for the - the Council
[illegible] State) other
than per
which are [illegible]
this high the [illegible]
[illegible]
[illegible] The [illegible]
[illegible] Before
is laid enough an also
and the way in which
it is administered
makes it worse further
if manufacturers or
producers in the city
are unfairly taxed
The reason will be if
factories etc were
gradually go out

city. No doubt the city
forces facilities for trade
production & it is only
in that capitalists should
pay for such amenities, but
to refuse refunds for
octroiable goods exported
& unfair and it is with this view that
suitable rules for refunds
are contemplated in the new Rule
3. - Further circumstances
Govt considers that the supply
should not entirely refund
such refunds

I have the

L 22406

To Mr 109-28 14

The President
City Municipal Council
Mysore.

Sir

Mr 109-28 14

Referring to your D O No G T 246 dated 19th August 1930 about the refund of Octroi duty on groundnut oil manufactured in Factories in Mysore City, out of ground nut on which Octroi has been paid already I am directed to state that Government consider that Octroi should only be charged on articles consumed in the City as an indirect tax on the residents who enjoy certain --- amenities at the hands of the Municipality The tax ought not to be levied on raw products which merely undergo some process of manufacture or change within the City limits and the final products of which are mainly exported for sale outside If at all Octroi may be levied on ground nut oil, it has to be levied on the oil sold in the City and refunded on the oil exported ~~Octroi is a tax which is bad enough and the way in which it is administered makes it worse~~ Further, if manufacture on products in the City are --- unfairly taxed the result will be that -- factories etc will gradually go out of the City No doubt the City affords facilities for trade and production and it is only fair that capitalist should pay for such amenities but to refuse refunds for octroiable goods exported is unfair and it is with this view that suitable rules for refund are contemplated in the Municipal Regulation

In these circumstances Governmer

Government consider that the Municipality should not entirely refuse such refunds

2 I am therefore to request that the Municipal Council may be moved to provide for such refunds, as intimated in my letter No L 1207/11 109-28-12 dated 12th August 1930

I have etc ,

VS 9930 (DRAFT)
Genl Secry to Govt

RR 10/9/30

K 1 R 1
8/9

Confd

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No L2406 / Rc109-28-14 Dated Bangalore 17-9-30

From

R RANGA RAO Esq B A B L
General Secretary to the Government of His Highness the Maharaja of Mysore

To

T G Rama Iyer, Esq., B A,
President, City Municipal Council,
Mysore.

Sir

Referring to your D O No G T.246 dated 19th August 1930, about the refund of Octroi duty on groundnut oil manufactured in Factories in Mysore City, out of ground nut on which Octroi has been paid already, I am directed to state that Government consider that Octroi should only be charged on articles consumed in the City as an indirect tax on the residents who enjoy certain amenities at the hands of the Municipality The tax ought not to be levied on raw products which merely undergo some process of manufacture of change within the City limits and the final products of which are mainly exported for sale or use, outside If, at all, Octroi may be levied on ground nut oil, it has to be levied on the oil exported Further, if manufactured products in the City are unfairly taxed, the result will be that factories etc, will gradually go out of the City No doubt the City affords facilities for trade and production and it is only fair that capitalist --- should pay for such anenities, but to refuse refunds for octroiable goods exported is unfair and it is with this view that suitable -- rules for refund are contemplated in the Municipal Regulation In these circumstances Government consider that the Municipality should not entirely refuse such refunds

2 I am therefore to request that the Municipal Council may be moved to provide for such refunds, as intimated in my letter No

P T O

No L 1257/M1 109-26-12 dated 12th August 1930

I have the honour to be,

S i r,

Your most obedient servant,

V Subrahmanyam

For General Secretary to Government.

K - R 2
15/9